

## **IC 4-32-15**

### **Chapter 15. Gaming Card Excise Tax**

#### **IC 4-32-15-1**

##### **Imposition of tax**

Sec. 1. An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the price paid by the qualified organization that purchases the pull tabs, punchboards, and tip boards.

*As added by P.L.24-1992, SEC.56. Amended by P.L.188-2003, SEC.10.*

#### **IC 4-32-15-2**

##### **Liability for tax; time for imposition**

Sec. 2. A licensed entity distributing pull tabs, punchboards, or tip boards under this article is liable for the tax. The tax is imposed at the time the licensed entity:

- (1) brings or causes the pull tabs, punchboards, or tip boards to be brought into Indiana for distribution;
- (2) distributes pull tabs, punchboards, or tip boards in Indiana;
- or
- (3) transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations.

*As added by P.L.24-1992, SEC.56. Amended by P.L.188-2003, SEC.11.*

#### **IC 4-32-15-3**

##### **Accounting procedures**

Sec. 3. The department shall establish procedures by which each licensed entity must account for the following:

- (1) The tax collected under this chapter by the licensed entity.
- (2) The pull tabs, punchboards, and tip boards sold by the licensed entity.
- (3) The funds received for sales of pull tabs, punchboards, and tip boards by the licensed entity.

*As added by P.L.24-1992, SEC.56.*

#### **IC 4-32-15-4**

##### **Form of payment**

Sec. 4. A payment by a licensed entity to the department may not be in cash. All payments must be in the form of a check, a draft, an electronic funds transfer, or another financial instrument authorized by the commissioner. The department may require licensed entities to establish separate electronic funds transfer accounts for the purpose of making payments to the department.

*As added by P.L.24-1992, SEC.56.*

#### **IC 4-32-15-5**

##### **Time of payment; reports of receipts and transactions**

Sec. 5. All taxes imposed on a licensed entity under this chapter shall be remitted to the department at the times and as directed by the department. The department is responsible for all administrative functions related to the receipt of funds. The department may require each licensed entity to file with the department reports of the licensed entity's receipts and transactions in the sale of pull tabs, punchboards, and tip boards. The department shall prescribe the form of the reports and the information to be contained in the reports.

*As added by P.L.24-1992, SEC.56.*

#### **IC 4-32-15-6**

##### **Audits**

Sec. 6. The department may at any time perform an audit of the books and records of a licensed entity to ensure compliance with this article.

*As added by P.L.24-1992, SEC.56.*

#### **IC 4-32-15-7**

##### **Application of penalty provisions**

Sec. 7. IC 4-32-12 applies to licensed entities.

*As added by P.L.24-1992, SEC.56.*

#### **IC 4-32-15-8**

##### **Deposit of taxes**

Sec. 8. The department shall deposit all taxes collected under this chapter in the charity gaming enforcement fund established under IC 4-32-10.

*As added by P.L.24-1992, SEC.56.*